	A	B	C	D	E	F	G
1	Cost Cutting		Assumptions:		# hrs/mo	1460	1400
2	12/14/1988				hrly pay	12.00	1500
3	c:costcuts				P/R taxe	11.58%	
4							
5			1988	1988	(1460)	(1400)	(1500)
6			Qtrly	Mthly	Cost	Cost	Cost
7			Aver	Aver	Cuts	Cuts	Cuts
8	Payroll:						
9	Salaries	57824		19275	17520	16800	18000
10	Taxes	6700	64524	2233	2029	1945	2084
11	Print/Prepress		27377	9126	9126	9126	9126
12	Circulation:						
13	Fulfillment*	10329		3443	3443	3443	3443
14	Promo	11339	21668	3780	3780	3780	3780
15	Rent/utilities		10924	3641	3641	3641	3641
16	Writers		7267	2422	2422	2422	2422
17	Phone/Postage		4700	1567	1567	1567	1567
18	Newsstand		4311	1437	1437	1437	1437
19	Vacation		2450	817	817	817	817
20	Other Costs		10750	3583	3583	3583	3583
21							
22	Total Qtrly Expenses		$153,971	$51,324	$49,364	$48,561	$49,900
23							
24	Montly Expenses		$51,324				
25	Annual Expenses		$615,884				
26							
27	Av # hrs work/qtr		4819				
28	Av # hrs work/month		1606				
29							
30	* $4,311 of MacSub salaries have been moved from Fulfillment costs						
31	to "Salaries" above.						
32							
33	Cut hours	150	175	200	225		
34	Svngs/mos	1800	2100	2400	2700		

	A	B	C	D
1	Payroll Budget Estimates			
2	c:prbest			
3	11/ 2/1988			
4	Assumptions:			
5	Hrly Pay	$12		
6				
7				
8		Est Hrs/	Est Hrs/	Qtrly
9		PayPd	Qtr	Pay
10	Circulation:			
11	Keith			
12	Richard S			
13	Paul			
14	Dick			
15	Susan R			
16	Budgeted Totals	188	1130	13560
17				
18	Editorial:			
19	Kevin			
20	Corinne			
21	Richard H			
22	Jeanne			
23	JB			
24	Budgeted Totals	204	1225	14700
25				
26	Production:			
27	Kathleen			
28	James			
29	Donald			
30	Lori			
31	Hank			
32	Budgeted Totals	187	1123	13476
33				
34				
35	Office/bookkeeping:			
36	Richard D	55	330	3960
37	Cindy	30	180	2160
38	David	15	90	1080
39	Susan R			
40	Budgeted Totals	100	600	7200
41				
42				
43	Research:			
44	David			
45	Budgeted Totals	41	246	2952
46				
47	Publisher:			
48	Kevin			
49	Budgeted Totals	42	250	3000